

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-2179**

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C. MICHAEL WILLOCK; GWENDOLYN E. WILLOCK,

Petitioners - Appellants,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

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Appeal from the United States Tax Court.  
(Tax Ct. No. 06-25616)

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Submitted: April 18, 2011

Decided: May 5, 2011

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Before DUNCAN and AGEE, Circuit Judges, and HAMILTON, Senior  
Circuit Judge.

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Affirmed in part, vacated in part, and remanded by unpublished  
per curiam opinion.

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C. Michael Willock, Gwendolyn E. Willock, Appellants Pro Se.  
Thomas J. Clark, John A. Nolet, UNITED STATES DEPARTMENT OF  
JUSTICE, Washington, D.C., for Appellee.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

C. Michael Willock and Gwendolyn E. Willock appeal from the tax court's order sustaining the Commissioner's determination of deficiencies and penalties with respect to their 2002 and 2003 federal income tax liability. We have reviewed the record on appeal as well as the parties' briefs and find no reversible error in the tax court's conclusions regarding the business deductions and losses that the Commissioner disallowed and the resulting penalty pursuant to IRC § 6662. Accordingly, we affirm substantially on the reasoning of the tax court. See Willock v. Commissioner, Tax Ct. No. 06-25616 (U.S. Tax Ct. Sept. 4, 2010). However, because the Commissioner concedes that the tax court's computation of the § 6662 penalty was overstated, we vacate, in part, the tax court's order and remand for correction of the amount of penalty owed. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED IN PART,  
VACATED IN PART,  
AND REMANDED